

HOUSE BILL 682
By Curtiss

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6 and Title 67, relative to local privilege taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1401, is amended by deleting subsection (3) and by substituting instead the following:

“Municipality” means an incorporated municipality or metropolitan government.

SECTION 2. Tennessee Code Annotated, Section 67-4-1401(6), is amended by inserting between the words “syndicate” and “or” the language “, state or local government entity”.

SECTION 3. Tennessee Code Annotated, Section 67-4-1402, is amended by deleting subsection (a) and substituting instead the following:

Each municipality by ordinance and county by resolution in this state may levy a privilege tax upon the privilege of occupancy in any hotel of each transient as a percentage of the consideration charged by the operator. The percentage shall be established in the authorizing ordinance or resolution.

SECTION 4. Tennessee Code Annotated, Section 67-4-1402, is amended by deleting subsection (b) and substituting instead the following:

(b)(1) No ordinance authorizing such privilege tax shall take effect unless it is approved by a two-thirds (2/3) vote of the municipal legislative body at two (2) consecutive, regularly scheduled meetings.

49726003

49726003

002631

00263128

(2) In each municipality which has levied or may hereafter levy a hotel occupancy privilege tax under either this chapter or by private act, the rate of the tax may be increased or decreased by the procedure established in this section.

(c)(1) No resolution authorizing such hotel occupancy privilege tax shall take effect unless it is approved by a three-fourths (3/4) vote of the county legislative body at two (2) consecutive, regularly scheduled meetings.

(2) In each county which has levied or may hereafter levy a hotel occupancy privilege tax under either this chapter or by private act, the rate of the tax may be increased or decreased by the procedure established in this section.

SECTION 5. Tennessee Code Annotated, Section 67-4-1402, through 67-4-1411, are amended by deleting the word "ordinance" wherever it may appear and substituting instead the language "ordinance or resolution".

SECTION 6. This act shall take effect upon becoming a law the public welfare requiring it, for the purpose of authorizing the adoption of any local government ordinance or resolution, but shall take effect October 1, 1997, for the purpose of implementing such ordinances and resolutions.

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6 and Title 67, relative to local privilege taxes.

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6 and Title 67, relative to local privilege taxes.

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6 and Title 67, relative to local privilege taxes.

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6 and Title 67, relative to local privilege taxes.